## **ABSTRACT**

## **FORMULATION**

A water-in-oil-in-water multiple emulsion comprises a continuous aqueous phase having dispersed therein oil phase droplets wherein each oil phase droplet contains an inner dispersion of aqueous phase droplets, a water-soluble or water-dispersible active material being dissolved or dispersed in the inner dispersion of aqueous phase droplets and at least one of (a) the inner dispersion of aqueous phase droplets and (b) the oil phase droplets being encapsulated within a polymer wall material.